

FIRST REGULAR SESSION

HOUSE BILL NO. 706

91ST GENERAL ASSEMBLY

INTRODUCED BY REPRESENTATIVE BONNER.

Read 1st time February 8, 2001, and 1000 copies ordered printed.

TED WEDEL, Chief Clerk

1789L.011

AN ACT

To repeal section 144.032, RSMo 2000, relating to local sales taxes on utilities, and to enact in lieu thereof one new section relating to the same subject.

Be it enacted by the General Assembly of the state of Missouri, as follows:

Section A. Section 144.032, RSMo 2000, is repealed and one new section enacted in lieu thereof, to be known as section 144.032, to read as follows:

144.032. The provisions of section 144.030 to the contrary notwithstanding, any city imposing a sales tax [under the provisions of] **pursuant to** sections 94.500 to 94.570, **section 94.577 or 94.705**, RSMo, or any county imposing a sales tax [under the provisions of] **pursuant to** sections 66.600 to 66.635, RSMo, or any county imposing a sales tax [under the provisions of] **pursuant to** sections 67.500 to 67.729, RSMo, **or any city imposing a sales tax pursuant to sections 644.032 to 644.034, RSMo**, may by ordinance impose a sales tax upon all sales of metered water services, electricity, electrical current and natural, artificial or propane gas, wood, coal, or home heating oil for domestic use only. Such tax shall be administered by the department of revenue and assessed by the retailer in the same manner as any other city or county sales tax. Domestic use shall be determined in the same manner as the determination of domestic use for exemption of such sales from the state sales tax [under the provisions of] **pursuant to** section 144.030.

EXPLANATION — Matter enclosed in bold faced brackets [thus] in this bill is not enacted and is intended to be omitted in the law.